

BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 236-1313
Michael K. McCrory, Esq.
Mark R. Owens, Esq. (MO 9742)

Attorneys for Howard County, Indiana

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

_____	x	
	:	
In re:	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481(RDD)
	:	
Debtors.	:	(Jointly Administered)
_____	x	

CERTIFICATE OF SERVICE

I hereby certify that on September 6, 2007, I caused to be served the *Response to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims not Reflected on Debtors' Books and Records, (C) Untimely Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, and Consensually Modified and Reduced Claims* [Docket No. 9260] filed by Howard County, Indiana via overnight mail delivery upon (i) the Honorable Robert D. Drain, United States Bankruptcy Court Judge, 615-3 Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408 and (ii) the persons and entities listed on Exhibit A at their respective listed addresses; and via electronic mail to the persons and entities listed on Exhibit B at their respective listed electronic mail addresses.

Dated: Indianapolis, Indiana
September 12, 2007

Respectfully submitted,

/s/ Mark R. Owens

Michael K. McCrory, Esq.
Mark R. Owens, (MO 9742)
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
Phone: (317) 236-1313
Facsimile: (317) 231-7433

Attorneys for Howard County, Indiana